

R865. Tax Commission, Auditing.

R865-20T. Tobacco Tax.

R865-20T-12. Definition of Counterfeit Tax Stamp Pursuant to Utah Code Ann.

Section 59-14-102.

“Counterfeit tax stamp,” for purposes of the definition of a counterfeit cigarette in Section 59-14-102, includes a cigarette stamp that has previously been affixed to another pack of cigarettes.

KEY: taxation, tobacco products

Effective: 3/29/2007